

From: "Linda Russell" <lrussell@memphiscrime.org>  
To: "Amy Hood" <amy@wtdcpa.com>  
CC: "Sharon Walker" <swalker@memphiscrime.org>  
"William L. Gibbons \(\wgibbons\)\" <wgibbons@memphis.edu>  
Date: 4/11/2018 2:48:55 PM  
Subject: RE: MPD Recruit/Retain Pledges

---

Hello Amy,

You are correct. In the beginning we did not have dates for the Hyde Foundation, International Paper, or Memphis Tomorrow. In May 2017, we received a pledge from International Paper. The Hyde Foundation and Memphis tomorrow would be intents to give.

Thanks!

Linda



Linda H. Russell, Vice President  
Communication and Development  
Memphis Shelby Crime Commission  
600 Jefferson Avenue, 4<sup>th</sup> Floor  
Memphis, TN 38105  
Ph: 901.385.4230  
Fax: 901.577.2086  
lrussell@memphiscrime.org

---

From: Amy Hood [mailto:amy@wtdcpa.com]  
Sent: Wednesday, April 11, 2018 12:53 PM  
To: Linda Russell <lrussell@memphiscrime.org>  
Subject: MPD Recruit/Retain Pledges

Linda,

I noticed that you now have pledge dates listed for Hyde Family Foundation and International Paper, both of which are 2017 dates. Since these did not have actual pledge dates listed before, we considered them to be intents to give rather than actual promises to give. Intents to give are handled differently accounting wise. Can you tell me if you now have an actual promise to give for these and if the 2017 dates are correct? If so, we will need to notify the auditors, as the accounting will need to be changed for last year. Thanks!

Amy Hood  
Whitehorn Tankersley & Davis, PLLC  
[amy@wtdcpa.com](mailto:amy@wtdcpa.com)  
901-767-5080 - Office  
901-490-9729 - Mobile



Click here to send files to me



**PRIVILEGED AND CONFIDENTIAL**

This communication and any accompanying documents are confidential and privileged. They are intended for the sole use of the addressee. If you receive this transmission in error, you are advised that any disclosure, copying, distribution, or the taking of any action in reliance upon this communication is strictly prohibited. Moreover, any such disclosure shall not compromise or waive the attorney-client, accountant-client, or other privileges as to this communication or otherwise. If you have received this communication in error, please contact me at the above email address. Thank you.

Any accounting, business or tax advice contained in this communication, including attachments, is not intended as a thorough, in-depth analysis of specific issues, nor is it sufficient to avoid tax-related penalties.

ltd